

## **ABSTRACT**

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### **TAX REVIEW ON ARTICLE-21 INCOME TAX TO EVALUATE TAX COMPLIANCE AT PT.JATI JAYA LESTARI**

(xiii + 78 pages ;2 figures; 11 tables ; 6 appendixes )

This research is done in PT.Jati Jaya Lestari which engages in advertising services. The company located at Jln. Mustafa no. 33 EF Medan. The purposes of this research is to know company's tax compliance of Article21-Income Tax in year 2017 with conducting tax review in PT.Jati Jaya Lestari .

The result of this research is that tax review on Article-21 Income Tax of permanent employees can increase tax compliance level at PT.Jati Jaya Lestari in year 2017. Implementing tax review of Article 21-Income Tax can increase tax compliance that the company will have confidence in facing tax audit from tax officer. From tax review, it can be known that there is changing current condition of employee's personal data in begining taxable year with the result that there is changing of non taxable income of some permanent employee in year 2017 . the company should make the payment of Article 21-Income Tax of permanent employee in year 2017 to state treasury in the amount of Rp. 72,311,400.00. There is diffences of Article 21-Income Tax calculation before and after tax review in the amount of Rp. 6,519,450.00. It can occur because there are the commision fee and pocket of money that should be included in Article 21-Income Tax object. Besides that , the company should not included the pension allowance and old age allowance as the Article 21-income Tax Object.

**Keywords: Tax Review, Article-21 Income Tax, Tax Compliance**

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